

# SIKKIM



## GOVERNMENT

## GAZETTE

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**EXCISE (ABK) DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

No. 04/Ex (Abk)

Dated the 11<sup>th</sup> February 2016

### NOTIFICATION

In exercise of the powers conferred by section 23 of Sikkim Excise Act, 1992( 2 of 1992) and in supersession of Notification No. 06/Excise (Abk), dated 11/08/2014, published in Extraordinary Gazette number 322 dated 14/08/2014, the State Government hereby revise the rate of Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption of Army Units located in Sikkim, Sikkim Armed Police, Police Check Post, Subsidiary Intelligence Bureau and Sashastra Seema Bal, Central Reserve Police Force and Indo Tibet Border Police etc. on:-

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other State; as under, namely:-

<b>A. LIQUOR</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Ex Factory Price including levies and commission (in Rs)</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>
1	Cheap Range	517 to 805	(EFP + $\frac{1}{2}$ of 517) x 65% (Excise duty in this case so computed should not be less than Rs. 328/- per case)	Rs. 116/- per case	Rs. 232/- per case

2	Regular Range	806 to 1725	(EFP + $\frac{1}{2}$ of 806) x 55% (Excise duty in this case so computed should not be less than Rs. 506/- per case)	-do-	-do-
3	Semi Premium	1726 to 2875	(EFP + $\frac{1}{2}$ of 1726) x 47% (Excise duty in this case so computed should not be less than Rs. 788/- per case)	-do-	-do-
4	Premium	2876 to 4600	(EFP + $\frac{1}{2}$ of 2876) x 42% (Excise duty in this case so computed should not be less than Rs.1064/- per case)	-do-	-do-
5	Deluxe	4601 and above	(EFP + $\frac{1}{2}$ of 4601) x 40% (Excise duty in this case so computed should not be less than Rs. 1512/- per case)	-do-	-do-

<b>B. BEER</b>				
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>
1	Beer Manufactured in Sikkim	60% on EFP	NA	NA
2	Beer bottled in Sikkim for Company/ Firm located Outside Sikkim	60% on EFP	Rs. 18/- per case	NA
3	Beer Imported from Other States	60% on EFP	NA	Rs. 60/- per case

<b>C. WINE</b>				
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>
1	Wine manufactured in Sikkim	20% on EFP	NA	NA
2	Wine manufactured in Sikkim for Company /Firm located outside Sikkim	25% on EFP	Rs. 101/- per case	NA
3	Wine Imported from Other State	30% on EFP	NA	Rs. 202/-per case

<b>D. READY TO DRINK</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee per case (in Rs)</b>	<b>Export Pass Fee</b>
1	RTD Manufactured in Sikkim	30% on EFP	NA	NA	Rs. 10/- per case
2	RTD Imported from Other States	40 % on EFP	NA	Rs. 57 /- per case	NA

2. This Notification shall come into force with immediate effect.

**Commissioner  
Excise (Abk) Department  
Government of Sikkim**

